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WESTERN HEMISPHERE DIVISION

Allotment Accounting and Reporting Procedures for FY 1958

I. GENERAL

The procedures enumerated below are proposed for adoption by the WH Division for FY 1958 on an experimental basis. A simplified allotment structure along lines being considered under the Improved Financial Management Program is proposed. A reduced work-load is envisioned and elements of the new Class "B" Accounting and Reporting Procedures proposed in [REDACTED] are incorporated. New features 25X1A include: (a) Simplified Funding Program structure; (b) Simplified Allotment structure; and (c) Cost control records for FI and PP Projects.

II. FUNDING PROGRAMS

Funding Programs will follow the Mission concept used in the Operational Program. For each country, funds will be programmed for Mission I (Field Station Support); Mission II (FI/CI Activities); Mission III (cold war and PP Activities); however, projects under Mission II and Mission III having an administrative plan shall be stated separately. For Headquarters, funds will be programmed for Support Unvouchered; Support Vouchered; and Area-wide Missions II and III, as applicable, with the latter broken down as stated above.

III. ALLOTMENTS

Requests for allotments from the Budget Division and Field Allotment Advices will conform to the pattern proposed for Funding

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Programs. Each request for an allotment for Mission III, excluding those relating to projects having administrative plans shall be supported/a schedule showing the individual projects and amounts covered by the request. (See Para. II) Stations and Bases will receive allotments for Missions I, II, and III and for the latter two groups separate allotments shall be made for each project having an administrative plan. The Chief of Station shall have authority to incur obligations for Missions II and III in an amount not in excess of the respective allotments for the period provided (1) that the amount of obligations incurred for any one project approved under the "all other" Mission II allotment shall not exceed the amount available to the field for the fiscal year by an amount in excess of \$1500.00 or 15 percent of the project, whichever is the lower, and (2) that the amount of obligations incurred for any one project approved under Mission III shall not exceed the amount available to the field for the fiscal year for that project. A project number will be assigned by the Budget Division to each project approved under Missions II and III. This arrangement will mean fewer allotment accounts than heretofore and should result in a more efficient use of the Division's funds with less paper adjustments. A simplified allotment system with greater responsibility on the allottee are features being considered in the Improved Financial Management Program.

IV. PROJECTS

The project structure will continue as in the past. The WH/ will maintain individual accounting records for each FI and PP

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Project, FI-OOA, and D&TO and render appropriate reports to the Country Desks. Stations will continue to submit project outline data for new and renewal projects. Appropriate Country Desks will notify Stations of project approvals.

V. RECORDS

A. Headquarters

1. Allotment Control Records will be established for each Allotment requested from the Budget Division and for each sub-allotment made to the field. These records will be kept 25X1A in accordance with [REDACTED].

2. Project Control Records will be established for each FI and PP Project, FI-OOA, and D&TO. Until another form is developed, these records will be kept on the same form as prescribed for the Allotment Control Records. All obligations against the project will be posted on the same record. Headquarters and field obligations will be identified.

B. Field

The WH Division shall advise each station of the amount approved for each project and the amount of the approval available for obligation in the field for the current fiscal year. The station shall maintain an Obligation Authority Record as 25X1A prescribed [REDACTED] for each project and shall record thereon the amount of the project approval made available to the field for the fiscal year as the amount of the obligation

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authority. These records will be maintained in the field and will not be forwarded to headquarters.

VI. REPORTS

The following reports will be rendered by the WH/ [REDACTED] Section: 25X1A

A. Summary Obligation and Property Requisition Report. This is a monthly report for the benefit of the Finance Division and the Budget Division as required [REDACTED] This report 25X1A will conform to the allotment structure.

B. Status of Funds Report. This is a monthly report for the benefit of the WH Division. This report broken down by country will conform to the Funding Program pattern and Allotment structure. This report will show the latest funding program, funds allotted by the Budget Division and obligations incurred against allotments.

C. Report on Status of Field Allotments. Monthly reports on Status of Field Allotments will be prepared. These reports will be routed to the Field via the appropriate Country Desk.

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ROUTING AND RECORD SHEET

SUBJECT: (Optional)

FROM:

25X1A

WH/

NO.

DATE

27 June 1957

TO: (Officer designation, room number, and building)

DATE

OFFICER'S
INITIALS

COMMENTS (Number each comment to show from whom to whom. Draw a line across column after each comment.)

REC'D

FWD'D

1.

WH/

25X1A

28 June 57

S

2.

3.

C/WH/

25X1A

27
JUNE

BE

4.

5.

✓ SSA/DDS

28 June

A

6.

7.

Chief, Finance Division

28 June L.B

8.

9.

✓ C/TAS

9 July FWG

10.

11.

Chief, Budget Division

9 July CM

12.

13.

Comptroller

14.

15.

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